

Inyo-Mono IRWM Planning Grant Application

Attachment 2: Eligible Applicant Documentation

- *Is the applicant a non-profit agency as defined in Appendix B of the Guidelines? Explain.*

Yes, California Trout is registered with the IRS as a 501(C)3 entity.

- *Does the applicant have the legal authority to enter into grant agreement with the State of California?*

Yes, California Trout has legal authority to enter into an agreement with the State of California.

- *Describe any legal agreements among partner agencies and/or organizations that ensure performance of the Proposal and tracking of funds.*

California Trout is serving as Project Director, Project Management and the submitting agency for the Inyo-Mono Planning Grant application. California Trout is also a signatory to the existing MOU that governs the Inyo-Mono Integrated Regional Water Management Group. While there is not explicit language in the MOU specific to legal obligations having to do with the Planning Grant proposal, it is expected that in its various roles as Project Director, Manager and fiscal sponsor, California Trout will assume responsibility for administering the Planning Grant in a manner that informs the status of the project relative to grant requirements and in doing so, ensure fiscal and obligatory transparency.

- *Include a copy of the Certificate of Incorporation for the organization.*

See next page

**Internal Revenue Service
District Director**

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: September 30, 1999

Person to Contact:

Mary Freudenberg #31-03512
Customer Service Representative

Telephone Number:

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

23-7097680

California Trout
870 Market Street
San Francisco, CA 94102-3002

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in April 1971 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.